

EXHIBIT 16

Manuel C. Nelson

From: Christenson, Cass [cchristenson@mckennalong.com]
Sent: Wednesday, April 25, 2007 8:27 AM
To: Manuel C. Nelson; Connor, Cormac
Cc: A. Stitzer; Allan Jansen; Anne Shea Gaza; Christopher Darrow; Dick Kirk; Frank C. Merideth, Jr. ; Frederick L. Cottrell; HassidS@gtlaw.com; Jaclyn M. Mason; James Heisman; Jeff Bove; Jill J. Herr; Julie Lorenzen; Kristen Rohrabaugh; Lees; Litigation Docketing Desk; Brzezynski, Lora; Mark Krietzman; Michael Secondo; Nancy Phillips; Ohc; Pouratiand; Ambrozy, Rel; Klevens, Shari; Tracy R. Roman; Valerie Ho; Kokrda, Jessie
Subject: RE: April 24, 2007 meet and confer

Manuel: We would agree to push back by one week any briefing and hearing to see whether we can make progress.
 Regards, Cass

From: Manuel C. Nelson [mailto:MNelson@cblh.com]
Sent: Tuesday, April 24, 2007 8:28 PM
To: Connor, Cormac
Cc: A. Stitzer; Allan Jansen; Anne Shea Gaza; Christenson, Cass; Christopher Darrow; Dick Kirk; Frank C. Merideth, Jr. ; Frederick L. Cottrell; HassidS@gtlaw.com; Jaclyn M. Mason; James Heisman; Jeff Bove; Jill J. Herr; Julie Lorenzen; Kristen Rohrabaugh; Lees; Litigation Docketing Desk; Brzezynski, Lora; Mark Krietzman; Michael Secondo; Nancy Phillips; Ohc; Pouratiand; Ambrozy, Rel; Klevens, Shari; Tracy R. Roman; Valerie Ho; Kokrda, Jessie
Subject: April 24, 2007 meet and confer

Mr. Connor:

We regret to have learned in today's meet and confer that your liaison at LPL is experiencing personal or family problems. We are somewhat encouraged by the progress the parties seem to be making on some of the issues. To the extent a short delay in the filing of any motion by ViewSonic on its new discovery requests would facilitate communications with LPL that may help further narrow or avoid any motion to the Special Master, ViewSonic is willing to defer the briefing and hearing schedule for such motion by one week due to this unfortunate circumstance. If LPL believes that such an extension would be beneficial, could you please advise by noon EST tomorrow if LPL would like to stipulate to such an extension?

We expect to send a separate email later this evening or tomorrow summarizing today's meet and confer.

Regards,

Manuel

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